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*CERTNYS*

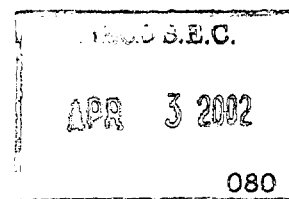


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April 3, 2002

Ms. Krista M. Hughes  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 -- STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549



PROCESSED

APR 04 2002

THOMSON  
FINANCIAL

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Lehman ABS Corporation, 3,506,016 Corporate Backed Trust Certificates, DaimlerChrysler Debenture-Backed Series 2002-4 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 3, 2002. Tentative listing date -- Not yet determined.

Sincerely,

*Paras Maano*